

**COUNTY OF ROCKINGHAM, VIRGINIA**  
**PROPOSED BUDGET FOR THE FISCAL YEAR COMMENCING JULY 1, 2013,**  
**AND PROPOSED TAX RATES FOR THE CALENDAR YEAR 2013**

The proposed budget synopsis is prepared and published for public information and fiscal planning purposes only. The inclusion in this budget of any item or items does not constitute an obligation or commitment on the part of the Board of Supervisors of this County to appropriate any funds for that item or purpose. The budget consists of the estimates and requests of the officers and department heads submitted to the County Administrator, and the Board of Supervisors' proposed level of funding of those requests.

The Board of Supervisors will hold a public hearing to receive public comment on these recommendations on April 10, 2013, at 6:00 p.m. at Spotswood High School. This public hearing is being held pursuant to section 15.2-2506, Code of Virginia, 1950, as amended. All citizens of the County are invited and encouraged to attend and provide the Board with written or oral comments and to ask questions concerning the County's proposed FY2013-14 budget, within reasonable time limits that are established by the Board of Supervisors.

A copy of the proposed budget may be inspected by the public in the Department of Finance, County Administration Center, 20 East Gay Street, Harrisonburg, and in each of the County's branch libraries.

**REVENUES**

	<b>BUDGETED FY 2012-13</b>	<b>AMENDMENTS FY 2012-13</b>	<b>AMENDED FY 2012-13</b>	<b>PROPOSED FY 2013-14</b>
<b>GENERAL FUND</b>				
General Property Taxes	\$ 68,189,000	\$ -	\$ 68,189,000	\$ 70,056,000
Other Local Taxes	10,552,400	-	10,552,400	11,200,400
Other Local Revenue	8,985,810	271,738	9,257,548	9,291,057
State Revenue	14,346,106	360,960	14,707,066	14,941,603
Federal Revenue	664,229	142,292	806,521	697,069
Insurance Recoveries	-	32,626	32,626	-
Transfers from Other Funds	-	30,448	30,448	568,594
Balance Carried Forward	7,138,585	2,170,106	9,308,691	5,676,831
<b>TOTAL GENERAL FUND</b>	<b>\$ 109,876,130</b>	<b>\$ 3,008,170</b>	<b>\$ 112,884,300</b>	<b>\$ 112,431,554</b>
Capital Projects Fund	\$ 5,412,000	\$ 1,190,058	\$ 6,602,058	\$ 8,354,191
School Capital Projects Fund	220,000	1,562,808	1,782,808	-
School Fund	112,871,728	1,847,090	114,718,818	116,227,653
School Cafeteria Fund	5,358,598	112,485	5,471,083	5,426,044
School Textbook Fund	550,000	-	550,000	662,000
Massanutten Technical Center	4,901,464	54,430	4,955,894	4,931,614
Asset Forfeiture Fund	14,130	26,529	40,659	32,000
H'burg-Rockingham Soc Services District	14,922,126	100,088	15,022,214	17,718,042
H'burg-Rockingham Comp Services Act	9,868,960	417	9,869,377	9,578,605
Central Stores Fund	45,000	-	45,000	45,000
Self-Funded Health Insurance Plan Fund	20,500,000	189,424	20,689,424	21,730,000
Water & Sewer Utilities Fund	5,871,400	227,104	6,098,504	8,388,800
Lilly Subdivision Sanitary District	50,637	-	50,637	56,679
Smith Creek Water & Wastewater Auth	343,496	-	343,496	402,542
Countryside Sanitary District	18,216	-	18,216	18,204
Penn Laird Sewer Authority	29,521	-	29,521	31,163
Solid Waste Fund	5,739,575	38,022	5,777,597	5,410,800
Laird L Conrad Law Library Fund	78,041	-	78,041	80,209
Human Resources Rental Fund	233,672	-	233,672	233,672
Emergency Medical Services Transp Fund	1,500,000	-	1,500,000	1,460,000
<b>TOTAL REVENUES</b>	<b>\$ 298,404,694</b>	<b>\$ 8,356,625</b>	<b>\$ 306,761,319</b>	<b>\$ 313,218,772</b>

**EXPENDITURES**

	<b>BUDGETED FY 2012-13</b>	<b>AMENDMENTS FY 2012-13</b>	<b>AMENDED FY 2012-13</b>	<b>PROPOSED FY 2013-14</b>
<b>GENERAL FUND</b>				
General Government Administration	\$ 5,238,399	\$ 82,179	\$ 5,320,578	\$ 5,609,937
Judicial Administration	3,137,110	337,026	3,474,136	3,352,594

Public Safety	20,453,826	535,860	20,989,686	21,326,468
Public Works	1,644,240	43,210	1,687,450	1,769,041
Human Services	1,456,007	33,599	1,489,606	1,541,700
Parks, Recreation & Cultural	2,259,178	-	2,259,178	2,364,161
Community Development	3,089,633	30,000	3,119,633	2,518,843
Contributions	393,455	-	393,455	395,044
Contingency	375,000	(86,472)	288,528	375,000
Other Expenses	147,000	402,768	549,768	282,200
Transfers to Other Funds	58,836,519	1,630,000	60,466,519	60,472,298
Debt Service – County	2,625,285	-	2,625,285	2,593,243
Debt Service – Schools	10,220,478	-	10,220,478	9,831,025
<b>TOTAL GENERAL FUND</b>	<b>\$ 109,876,130</b>	<b>\$ 3,008,170</b>	<b>\$ 112,884,300</b>	<b>\$ 112,431,554</b>

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<b>TOTAL EXPENDITURES</b>	<b>\$ 298,404,694</b>	<b>\$ 8,356,625</b>	<b>\$ 306,761,319</b>	<b>\$ 313,218,772</b>

## PROPOSED TAX RATES

<u>Classification of Tax</u>	<b>Actual 2012</b>	<b>Proposed 2013</b>
Real Estate	\$0.64	\$0.64
Personal Property	2.85	2.85
Recreational Vehicles	2.85	2.85
Machinery & Tools	2.55	2.55
Merchants Capital	0.87	0.87
Farm Machinery	0.44	0.44
Manufactured Home	0.64	0.64
Countryside Sanitary District	0.29	0.29

All property tax levies are per one hundred dollars of assessed value at fair market rate, except merchants capital which is based on 67% of fair market value. Property tax levies are effective January 1.

The Board of Supervisors will meet on Wednesday, April 24, 2013 at the Rockingham County Administration Center to consider adoption of the budget for fiscal year 2013-14 and to establish property tax rates for the calendar year 2013.

By the order of the Board of Supervisors  
of the County of Rockingham, Virginia

Rockingham County  
Proposed FY 13-14 Budget Summary

		<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Amount Chg</u>	<u>% Change</u>	<u>Comments</u>
<b>General Fund</b>						
<b>General Property Taxes</b>	Page					
Real Estate	1-2	\$45,007,000	\$45,634,000	\$627,000	1.4%	new construction
Public Service	3	\$1,320,000	\$1,420,000	\$100,000	7.6%	updated state values
Personal Property	4-5	\$10,345,000	\$10,965,000	\$620,000	6.0%	adjusted for new purchases
Machinery & Tools	5-6	\$9,500,000	\$9,900,000	\$400,000	4.2%	Reflects decrease over actual
Merchants Capital	6	\$1,000,000	\$1,100,000	\$100,000	10.0%	
Farm & Machinery	7	\$325,000	\$350,000	\$25,000	7.7%	
Other	5-7	\$692,000	\$687,000	-\$5,000	-0.7%	
<b>Other Local Taxes</b>						
Sales Tax	7	\$4,600,000	\$5,000,000	\$400,000	8.7%	based upon current trends
Food & Beverage Tax	9	\$800,000	\$860,000	\$60,000	7.5%	based upon current trends
Motor Vehicle License	8	\$1,150,000	\$1,200,000	\$50,000	4.3%	
Other	7-9	\$4,002,400	\$4,140,400	\$138,000	3.4%	
<b>Other Local Permits and Fees</b>	9-14	\$9,257,548	\$9,291,057	\$33,509	0.4%	
<b>State Aid</b>						
Non-categorical	14	\$5,985,000	\$5,995,000	\$10,000	0.2%	
Shared Services	15-16	\$8,722,066	\$8,946,603	\$224,537	2.6%	includes 3% increase
<b>Federal Aid</b>						
Payment in Lieu	17	\$380,000	\$396,000	\$16,000	4.2%	
Other Federal Aid	17-18	\$426,521	\$301,069	-\$125,452	-29.4%	
<b>Insurance Recovery</b>	18	\$32,626				
<b>Transfers In</b>	19	\$30,448	\$568,594	\$568,594	100.0%	
<b>Use of General Fund Reserve</b>		\$9,308,691	\$5,676,831	-\$3,631,860	-39.0%	
<b>Total Revenues</b>		\$112,884,300	\$112,431,554	-\$389,672	-0.3%	

Rockingham County  
Proposed FY 13-14 Budget Summary

		<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Amount Chg</u>	<u>% Change</u>	<u>Comments</u>
<b>General Administration</b>						
Board of Supervisors	1	\$156,883	\$160,275	\$3,392	2.2%	
County Administrator	2-3	\$413,189	\$414,189	\$1,000	0.2%	
Legal Services	4-5	\$448,429	\$442,952	-\$5,477	-1.2%	
Independent Audit	6	\$75,500	\$88,400	\$12,900	17.1%	bi-annual actuary cost
Commissioner of Rev	7-8	\$531,692	\$547,103	\$15,411	2.9%	
Reassessment	9	\$266,717	\$289,899	\$23,182	8.7%	completed in 2014
Treasurer	11-12	\$525,062	\$512,203	-\$12,859	-2.4%	
Finance	13-14	\$763,082	\$881,949	\$118,867	15.6%	Munis software
Human Resources	15-16	\$207,679	\$210,905	\$3,226	1.6%	
Technology	17-18	\$876,878	\$872,722	-\$4,156	-0.5%	
Garage	19-20	\$708,577	\$842,077	\$133,500	18.8%	reflects actual for fuel
Land Use	21	\$56,485	\$58,162	\$1,677	3.0%	
Central Switchboard	22	\$65,920	\$67,718	\$1,798	2.7%	
Electoral Board	23	\$85,697	\$87,189	\$1,492	1.7%	recondition scanning equipment
Registrar	24	\$138,788	\$134,194	-\$4,594	-3.3%	
<b>Judicial Administration</b>						
Circuit Court	26	\$156,128	\$148,496	-\$7,632	-4.9%	
General District Court	27	\$21,193	\$25,600	\$4,407	20.8%	
Magistrate	28	\$6,050	\$6,925	\$875	14.5%	
Juvenile Court	29	\$35,340	\$46,000	\$10,660	30.2%	new vertical shelving
Clerk Of Circuit Court	30-32	\$1,154,150	\$1,000,440	-\$153,710	-13.3%	less technology trust funds
Court Services	33-36	\$584,427	\$543,218	-\$41,209	-7.1%	
Commonwealth's Att	38-41	\$1,516,848	\$1,581,915	\$65,067	4.3%	supplements for asst attorneys
<b>Public Safety</b>						
Sheriff	42-45	\$4,858,338	\$5,216,538	\$358,200	7.4%	2 deputies; 12 vehicles
Rush Drug Task Force	46-47	\$130,800	\$130,204	-\$596	-0.5%	
Extra Duty	49	\$162,562	\$216,875	\$54,313	33.4%	100% reimbursed
Gang Prevention	50	\$10,041	\$6,166	-\$3,875	-38.6%	
Fire & Rescue	51-54	\$5,344,385	\$5,184,917	-\$159,468	-3.0%	3 FF/EMT; 1 Asst Fire Marshal
Volunteer Fire Cos	55	\$710,034	\$853,508	\$143,474	20.2%	SCBA replacement program
Volunteer EMS	57	\$334,890	\$269,871	-\$65,019	-19.4%	current yr 2 payments \$4 for life
Fire Extinction Service	58	\$17,686	\$18,796	\$1,110	6.3%	
Jail	59-60	\$7,039,612	\$7,013,904	-\$25,708	-0.4%	elevator retrofit and upgrade
Inspection Services	62	\$557,781	\$595,274	\$37,493	6.7%	replace 1 vehicle
Animal Control	64	\$355,526	\$366,573	\$11,047	3.1%	
Emergency Com Center	67	\$1,468,031	\$1,453,842	-\$14,189	-1.0%	

Rockingham County  
Proposed FY 13-14 Budget Summary

		<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Amount Chg</u>	<u>% Change</u>	<u>Comments</u>
<b>Public Works</b>						
Administration	68-69	\$63,985	\$63,488	-\$497	-0.8%	
General Prop Maint	71-72	\$379,986	\$399,207	\$19,221	5.1%	replace truck
Court House Maint	73-74	\$261,588	\$202,195	-\$59,393	-22.7%	
School Office Maint	75-76	\$111,316	\$125,741	\$14,425	13.0%	
Pleasant Valley Maint	77	\$53,253	\$49,187	-\$4,066	-7.6%	backflow prevention
Human Services Maint	78-79	\$152,395	\$181,944	\$29,549	19.4%	backflow prevention
TV Translator	80	\$10,000	\$10,100	\$100	1.0%	White Grass Knob
Admin Center Maint	81-82	\$268,496	\$287,759	\$19,263	7.2%	
District Court Maint	83-84	\$252,247	\$284,250	\$32,003	12.7%	
Sheriff Dept Maint	85-86	\$134,184	\$165,170	\$30,986	23.1%	elevator retrofit and upgrade
SRI Bldg Maint	87	\$0	\$0	\$0	0.0%	100% paid by SRI
<b>Human Services</b>						
Health Department	89	\$602,486	\$616,061	\$13,575	2.3%	
Community Services	90	\$397,478	\$472,478	\$75,000	18.9%	
Property Tax Relief	91	\$267,000	\$294,000	\$27,000	10.1%	change in qualifications
Juvenile Detention	92	\$222,642	\$159,161	-\$63,481	-28.5%	
<b>Recreation &amp; Cultural</b>						
Recreation Admin	93-94	\$183,037	\$177,958	-\$5,079	-2.8%	
Maintenance	95-96	\$139,490	\$135,338	-\$4,152	-3.0%	
Athletics & Programs	97-98	\$1,190,785	\$1,298,463	\$107,678	9.0%	replace vehicle
Massanutten Library	99	\$745,866	\$752,402	\$6,536	0.9%	
<b>Community Development</b>						
Planning	100-101	\$630,135	\$635,125	\$4,990	0.8%	
ED/Tourism	102-103	\$2,020,736	\$1,471,575	-\$549,161	-27.2%	reduction grants
GIS	105	\$168,108	\$119,942	-\$48,166	-28.7%	
Environmental	108	\$145,662	\$131,096	-\$14,566	-10.0%	
Transportation	110	\$9,418	\$9,500	\$82	0.9%	
Soil & Water Cons	111	\$34,000	\$34,000	\$0	0.0%	
Extension Service	112	\$110,824	\$117,130	\$6,306	5.7%	
Gypsy Moth	113	\$750	\$475	-\$275	-36.7%	
<b>Other</b>						
Contributions	114	\$393,455	\$395,044	\$1,589	0.4%	
Contingency	115	\$288,528	\$375,000	\$86,472	30.0%	
Other Benefits	116	\$549,768	\$282,200	-\$267,568	-48.7%	

Rockingham County  
Proposed FY 13-14 Budget Summary

			<u>FY 12-13</u>	<u>FY 13-14</u>	<u>Amount Chg</u>	<u>% Change</u>	<u>Comments</u>
<b>Transfers</b>							
Capital	117		\$4,900,000	\$4,000,000	-\$900,000	-18.4%	
School	117		\$51,655,000	\$52,500,000	\$845,000	1.6%	Actual increase \$2,339,300. FY13 includes bonus of \$1,494,200
School Textbook	117		\$550,000	\$662,000	\$112,000	20.4%	
Social Services	117		\$1,561,519	\$1,610,298	\$48,779	3.1%	
CSA	117		\$1,800,000	\$1,700,000	-\$100,000	-5.6%	
<b>Debt Service</b>							
Joint Judicial	118		\$567,750	\$567,000	-\$750	-0.1%	
Radio System	118		\$623,360	\$623,028	-\$332	-0.1%	
SRI	118		\$1,429,925	\$1,398,215	-\$31,710	-2.2%	
Other	118		\$4,250	\$5,000	\$750	17.6%	
Schools	119		\$10,220,478	\$9,831,025	-\$389,453	-3.8%	
<b>Total Expenditures</b>			\$112,884,300	\$112,431,554	-\$452,746	-0.4%	
<b>Capital Fund</b>							
Computer Equipment	2		\$325,000	\$351,769	\$26,769	8.2%	Data Center Upgrade (year 2 of 3) \$ 145,000; GIS Roadmap \$ 100,000
Financial Software	2		\$98,250	\$146,300	\$48,050	48.9%	Munis software migration Pad ready site w/ entrance improvements
Innovation Village	2		\$2,800,000	\$800,000	-\$2,000,000	-71.4%	
Future School Const	2		\$1,062,808	\$0	-\$1,062,808	-100.0%	
Road Improve Reserve	2		\$2,100,000	\$1,000,000	-\$1,100,000	-52.4%	
Document Imaging	2		\$216,000	\$318,216	\$102,216	47.3%	Remainder of depts.
Reservoir Street	2		\$0	\$665,000	\$665,000	100.0%	\$ 332,500 local
Safe Routes to Schools	2		\$0	\$308,906	\$308,906	100.0%	\$ 58,709 local
Southeast Connector	2		\$0	\$4,764,000	\$4,764,000	100.0%	\$ 1,322,000 local
<b>Total Expenditures</b>			\$6,602,058	\$8,354,191	\$1,752,133	26.5%	
<b>Social Services District Fund</b>							
Operations	18		\$15,022,214	\$15,218,042	\$195,828	1.3%	PPEA proposal for additional space
Capital Project	20		\$0	\$2,500,000	\$2,500,000	100.0%	
<b>Total Expenditures</b>			\$15,022,214	\$17,718,042	\$2,695,828	17.9%	

Rockingham County  
Proposed FY 13-14 Budget Summary

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<b>Water &amp; Sewer Utility Fund</b>						
Operations	3, 5, 7	\$3,138,186	\$3,061,740	-\$76,446	-2.4%	
Capital Projects	5	\$200,000	\$2,500,000	\$2,300,000	1150.0%	Filtration system
Debt Service	9	\$2,544,082	\$2,521,502	-\$22,580	-0.9%	
Transfer to Reserve	8	\$216,236	\$305,558	\$89,322	41.3%	
<b>Total Expenditures</b>		<b>\$6,098,504</b>	<b>\$8,388,800</b>	<b>\$2,366,742</b>	<b>38.8%</b>	
<b>Solid Waste Fund</b>						
4203 Refuse collect/recycle	1-2	\$1,087,611	\$1,120,869	\$33,258	3.1%	
4203 Satellite capital project	2	\$0	\$200,000	\$200,000	100.0%	Elkton container site improve.
4204 Refuse disposal	3-5	\$1,694,205	\$1,664,319	-\$29,886	-1.8%	
4204 Disposal capital projects	4-5	\$624,000	\$345,000	-\$279,000	-44.7%	
4205 Landfill gas	6	\$490,773	\$448,655	-\$42,118	-8.6%	
9501 Debt Service	9	\$384,757	\$374,425	-\$10,332	-2.7%	
9301 Transfer to Reserve	8	\$1,496,251	\$1,257,532	-\$238,719	-16.0%	
<b>Total Expenditures</b>		<b>\$5,777,597</b>	<b>\$5,410,800</b>	<b>-\$291,169</b>	<b>-5.0%</b>	